

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

GETRONICSWANG CO., LLC,

Plaintiff,

v.

Civil Action No. 04-12382 (RCL)

HYNIX SEMICONDUCTOR, INC. and
SAMSUNG ELECTRONICS CO., LTD.

Defendants.

**AFFIDAVIT OF K.H. MIN IN SUPPORT OF
DEFENDANTS' MOTION FOR SUMMARY JUDGMENT**

I, K.H. Min, depose and state as follows:

- 1) I am the Senior Patent Licensing Manager at Hynix Semiconductor Inc. ("Hynix").

I have held positions in the Patent Group at Hynix and its predecessor in interest for 12 years.

- 2) Hynix is the current name of Hyundai Electronics Industries Co., Ltd., the name of the company when the license agreement with Wang Laboratories, Inc. ("Wang"), for SIMMs patents was entered in 1993.

- 3) Hynix acquired LG Semicon Co., Ltd. ("LG Semicon") from LG Electronics in 1999. I understand that, in 1995, LG Semicon had changed its name from Goldstar Electron Co., Ltd., the name of that company when its license agreement with Wang for SIMMs patents was entered in 1992.

- 4) Hynix is, and LG Semicon was, a Korean company that manufactures, among other things, semiconductor products.

- 5) The corporate income tax and inhabitant surtax rate of the Korean government was 16.125% through 1995 and 16.5% thereafter.

6) After the Korean National Tax Service ("NTS") agreed to refund the taxes withheld in connection with royalty payments under the license agreement, Hynix received from the NTS the same amount in Won that it had withheld and paid to the NTS as taxes at the time that the original royalty payments were made.

7) Because of the acquisition referred to above, Hynix also received from the NTS the refund of taxes that had been withheld by LG Semicon from its royalty payments to Wang. To my knowledge, Hynix received from the NTS the same amount in Won that LG Semicon had withheld and paid as taxes at the time its original royalty payments were made.


8) The NTS did not include any interest with the amounts refunded.

9) Hynix paid the entire refund amounts it received from the NTS to Wang in United States Dollars, converting the amounts at the exchange rate as of the date of the payment to Wang.

10) The number of dollars paid to Wang as a result of the refund was fewer than the number of dollars withheld as taxes from the royalty payments because the value of the Won had gone down against the Dollar while the NTS held the taxes.

11) Hynix did not profit in anyway from serving as the withholding agent for taxes due in connection with the royalty payments to Wang. It converted to Won and paid to the NTS every Dollar it withheld from the royalty payments, and it converted to Dollars and paid to Wang every Won it received from the NTS in the refund. I understand that LG Semicon did the same when it withheld taxes from its royalty payments.

Signed under the penalties of perjury this 19th day of January, 2006.


K.H. Min